



Commonwealth of Virginia

Walter J. Kucharski, Auditor

**Auditor of Public Accounts
P.O. Box 1295
Richmond, Virginia 23218**

July 24, 2006

The Honorable Louis K. Campbell
Chief Judge
County of Highland General District Court
P.O. Box 858
Fincastle, VA 24090

The Honorable Paul A. Tucker
Chief Judge
County of Highland Juvenile and
Domestic Relations District Court
P.O. Box 858
Fincastle, VA 24090

As part of our audit of the Virginia District Court System, we have audited the cash receipts and disbursements of the County of Highland District Court for the period January 1, 2005 through March 31, 2006.

Our primary objectives were to test the accuracy of financial transactions recorded on the Court's financial management system; evaluate the Court's internal controls; and test its compliance with significant state laws, regulations, and policies. However, our audit was more limited than would be necessary to provide assurance on the internal controls or on overall compliance with applicable laws, regulations, and policies.

The results of our tests found the Court properly stated, in all material respects, the amounts recorded and reported in the financial management system; no material weaknesses in the internal controls; and no instances of noncompliance with applicable laws, regulations, and policies.

We acknowledge the cooperation extended to us by the Court during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

WJK:cam

cc: The Honorable John Gregory Mooney, Judge
The Honorable Anita D. Filson, Judge
Judy W. Hupman, Clerk
Paul Delosh, Director of Judicial Services
Supreme Court of Virginia